



Aalborg Universitet

AALBORG UNIVERSITY
DENMARK

Labour Market Policy Thematic Review 2018: An analysis of Personal and Household Services to support work life balance for working parents and carers

Denmark

Madsen, Per Kongshøj

Creative Commons License
Unspecified

Publication date:
2018

Document Version
Publisher's PDF, also known as Version of record

[Link to publication from Aalborg University](#)

Citation for published version (APA):

Madsen, P. K. (2018). *Labour Market Policy Thematic Review 2018: An analysis of Personal and Household Services to support work life balance for working parents and carers: Denmark*. European Commission Directorate-General for Employment, Social Affairs and Inclusion.

General rights

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain
- You may freely distribute the URL identifying the publication in the public portal -

Take down policy

If you believe that this document breaches copyright please contact us at vbn@aub.aau.dk providing details, and we will remove access to the work immediately and investigate your claim.



European Centre of Expertise (ECE) in the field of labour law, employment and labour market policy

Labour Market Policy Thematic Review 2018: An
analysis of Personal and Household Services to
support work life balance for working parents and
carers

Denmark



EUROPEAN COMMISSION

Directorate DG Employment, Social Affairs and Inclusion

Unit E.1 – Job creation

Contact: Patricia Pedelabat

E-mail: patricia.pedelabat@ec.europa.eu

European Commission

B-1049 Brussels

European Centre of Expertise (ECE) in the field of labour law, employment and labour market policy

Labour Market Policy Thematic Review 2018: An
analysis of Personal and Household Services to
support work life balance for working parents and
carers

Denmark

Directorate-General for Employment, Social Affairs and Inclusion
European Centre of Expertise (ECE)

February, 2018

**Europe Direct is a service to help you find answers
to your questions about the European Union.**

Freephone number (*):

00 800 6 7 8 9 10 11

(*) The information given is free, as are most calls (though some operators, phone boxes or hotels may charge you).

LEGAL NOTICE

The contents of this publication are the sole responsibility of the author. The contents of this publication do not necessarily reflect the position or opinion of the European Commission. Neither the European Commission nor any person/organisation acting on behalf of the Commission is responsible for the use that might be made of any information contained in this publication.

This publication has received financial support from the European Union Programme for Employment and Social Innovation "EaSI" (2014-2020). For further information please consult:
<http://ec.europa.eu/social/easi>.

More information on the European Union is available on the Internet (<http://www.europa.eu>).

© European Union, 2017

Reproduction is authorised provided the source is acknowledged.

1 Introduction

In international comparisons of work-life balance, Denmark in general stands out as a country with a low level of imbalance. For example a recent comparative study of quality of life from the European Foundation for Working and Living Conditions in Dublin ranks Denmark as the country with the best work-life balance in the EU in 2016 (Eurofound, 2017:42). This is based on an indicator measuring problems related to work-life balance on three distinct dimensions by asking respondents whether they 1) are too tired from work to do household jobs; 2) experience difficulties fulfilling family responsibilities because of time spent at work; and 3) have difficulties concentrating at work because of family responsibilities. Along similar lines a study from ETUI puts Denmark in the top of EU in 2015 with respect to work-life balance for both men and women (ETUI, 2017:14).

Nevertheless, the issue of work-life balance is still often in the focus of policy-makers and other actors. A prominent example was the formation of a special Government Commission, which from 2005-07 analysed the issue of work-life balance and presented a number of proposals to counteract the existing imbalances, which were found to be the most severe for families with small children (Familie- og Arbejdslivskommissionen, 2007).¹ Among the 31 recommendations from the Commission was a proposal to improve the access of families with children to get public economic support for buying household services like for instance cleaning and other practical activities.

Looking at policies to improve the work-life balance for working parents and carers, one can from a broader perspective argue that a wide range of services provided by a Scandinavian welfare state like the Danish are relevant. This goes for the widespread provision of public childcare in the form of nurseries, kindergartens and youth centres for the youngest children of school age. Also the well-developed care provision for elderly people relieves the working-age population of caring obligations for their parents. The public care for disabled people of all ages has the same effect. As a whole, these public services provided for children and elderly people are often seen as a major reason for the high activity rate for Danish females, because they are relieved of many of the care tasks that are traditionally undertaken by women (Hansen, 2007).

However in the context of the present review focus will be on activities carried out mainly in the user's home regarding personal assistance summarized under the term "care" and practical services (cleaning, ironing, gardening and renovation of homes etc.) united under the term "non-care". Therefore care outside the home provided by public welfare state institutions like nurseries and day-care for small children, kindergartens and nursing homes for elderly people will not be included.²

With this in mind the main policies covered by the present review are the following:

- In 1994 the so-called "home-service scheme" was introduced offering subsidies mainly to household services bought by private households. The scheme was changed several times until it was superseded in 2011 by a new scheme adding an element of support to renovation of private homes (The "Housing-Job Scheme").

¹ The author of the present review was a member of the Commission.

² In this context one can mention that Denmark has not ratified ILO Convention no. 189 (The Domestic Workers Convention). The reasons are spelled out in Annex 3.

- The support to elderly people to receive household services as part of the municipalities' efforts to allow them to remain in their own home.
- The economic support to disabled people to employ personal assistants that make them able to live independently in their private home and also sometimes take up employment.

2 Description of main measures to support PHS in Denmark³

The "Housing-Job Scheme"

The "Housing-Job Scheme" in its present form gives tax deductions for services like cleaning and childcare bought by households and for the costs of certain kinds of renovation of private homes. The latter should for the most part have a "green" energy-saving purpose. Only wage costs are deductible. The maximum amounts per adult in the household that can be deducted are EUR 800 (DKK 6 000) for services and EUR 1 600 (DKK 12 000) for artisan/craft workers' expenses. The saving is equivalent to about 25 % of the wage costs.

The history of the "Housing-Job Scheme" dates back to the so-called "Home-Service Scheme" that was introduced in 1994 and made permanent in 1997 (De Økonomiske Råd, 2011:397-398). The purpose of the scheme was to give more welfare to families with children and elderly people, to reduce do-it-yourself work and undeclared work as well as to improve employment opportunities for the low-skilled. At the same time, it was expected that the scheme could also create new jobs. The scheme was administered by the Danish Commerce and Companies Agency (Erhvervs- og Selskabsstyrelsen, EogS), under the Ministry of Economic and Business Affairs (Økonomi- og Erhvervsministeriet). An important task was to recognise the home service firms that could act as suppliers (Eurofound, 2009).

From the start the Home Service Scheme included cleaning, gardening, window cleaning and a few other services to private households, where all services could receive a subsidy of approximately 60 % of the invoiced price. The total costs of the home service scheme increased from almost EUR 13 million (DKK 100 million) in 1994 to over EUR 80 million (DKK 600 million) in 1999 (De Økonomiske Råd, 2011:397)

After 2000, the scheme became gradually rolled back and after 2004 limited to cleaning in households, where at least one person received a public old-age pension or an early retirement pension. The scheme was abolished in 2012.

While the Home Service Scheme primarily had a structural purpose, selective tax cuts/subsidies have also been used to regulate the business cycle. Thus from 1991 to 1995 and again in 2009 households could thus receive a subsidy to cover part of the costs for craft workers in connection with housing improvements. Both schemes were removed as the macro-economic situation improved.

In a detailed analysis of the effects of the Home Service Scheme, the Economic Council concluded that that the scheme had increased household demand for the subsidized services on the white market (De Økonomiske Råd, 2011:416). The measured increases in demand did not lead to a measurable reduction in the amount of undeclared work, which was been replaced by white work, but rather to less do-it-

³ The review is mainly based on published documents. In addition statistical information has been obtained from Local Government Denmark (Kommunernes Landsforening)

yourself work and (previously) unperformed tasks. Looking at results from a number of studies, the limited effect on undeclared work is also noted by Eurofound (2009).

Based on its analysis the Economic Council adds that the observed effects of the scheme on the demand for home services cannot lead to a firm conclusion about its success. It is not surprising that the turnover on the open market can be increased by giving a large subsidy, but for a comprehensive impact assessment with regard to the public sector one must also take into account the costs of the scheme, both for the subsidy itself and for its administration. Here selective tax cuts require more administration than a general tax cut.

As mentioned above, after having been gradually rolled back especially by limiting the target group to retirees from 2004, the Home Service Scheme was finally abolished in 2012.

However, a new scheme had already been introduced in 2011, which had similarities with the "Home Service Scheme". The main instrument of the new scheme was a tax deduction to households for expenses covering domestic help and renovation of private homes. Both owners and tenants could benefit from the scheme. In 2013 holiday homes were also included.

Since 2011 this new scheme has been changed several times, both with respect to its name and its design. It has even been abolished twice – in 2012 and 2014 – but was each time reinstated. Since the main instrument was a tax deduction, the scheme has from the start been administered by the Ministry of Taxation. The tax deductions are reported by the users as part of their yearly tax declaration and must be documented by invoices from the firm performing the tasks.

In 2011 the value of the tax deduction was 33.7 % of the wage cost on the invoice. Due to a general reduction in the net value of deductions in the Danish income tax system, the net value of the tax deduction was gradually reduced to 27.6 % in 2017. From 2011 to 2015 the maximum amount that could be deducted was EUR 2 000 (DKK 15 000) per year per person in the household. In 2016 and 2017 the maximum amount was EUR 800 (DKK 6 000) for household services and EUR 1 600 (DKK 12 000) per year per person in the household for craft services (with a "green profile") (Hauch & Wandsøe, 2017, Table 1).

As a part of the political agreement on the Fiscal Law for 2018, the scheme was made permanent under the name of the "Housing Job Scheme". As already mentioned in the introduction to this section, the scheme in its present form gives tax deductions for services like cleaning and childcare bought by households and for the costs of certain kinds of renovation to private homes. The latter should mostly have a "green" energy-saving purpose like replacement of doors and windows, but other costs are also deductible like expenditure on the installation of burglar alarms and connection to the broadband network. Only wage costs are deductible. The maximum amounts per adult in the household that can be deducted are EUR 800 (DKK 6 000) for services and EUR 1 600 (DKK 12 000) for expenses for craftsmen. The discount for the household is equivalent to about 25 % of the wage costs.

The turbulent history of the scheme reflects a number of disagreements with respects to its aim and effects. They can be summed up as follows.

Firstly the scheme was introduced as a temporary measure during the recession that hit the Danish economy from 2008 onwards. The crisis was especially hard for the construction sector. However as the economic activity gained speed from 2014, the

need for a stimulus to the business cycle was reduced. A report on the scheme from the Ministry of Taxation from 2015 therefore argued that the scheme could no longer be justified by its effects on total unemployment. Thus – according to the so-called Budget Act - the costs of the scheme had to be financed in competition with other public expenditure, which could also have a positive effect on employment (Skatteministeriet, 2015b:1-2).

If the scheme should be maintained, it should therefore be justified by its positive structural effects in increasing the supply of labour due to a reduction of DIY-activities and in leading to a reduction in undeclared work.

With respect to the effects on the supply of labour, a special evaluation commissioned by the Ministry of Taxation concluded that an econometric analysis had not been able to identify significant labour supply effects of the Housing Job Scheme (Damvad, 2015:4). The estimated coefficients had the expected positive sign, but they were not statistically significant. This part of the analysis looked solely on the effect of a part of the Housing Job Scheme, which concerned craft services and home maintenance.

The results were supported by a survey, which included homeowners and tenants and also asked about the part of the scheme that relates to household services. The survey showed that it was a very small share of the people, who have used the Housing Job Scheme, which responded that the scheme had led to an increase in their paid work (3 %). On the other hand about 90 % responded that the scheme had had no effect on their supply of labour.

There may be different explanations about why the effect on the user's labour supply is absent or limited. The ceiling on the tax deduction (then at EUR 2 000 and DKK 15 000 per year per adult) meant that the scheme in many cases did not affect the demand for its services at the margin, thus reducing the labour supply effect. Furthermore, the scheme was not limited to people in the labour market. Actually about half of the total tax deductions went to individuals aged 55 years and above, many of whom were retired, which probably were not in a situation, where they could increase their supply of labour.

The survey also indicated that many of the deductible services only to a limited degree replaced work at home. Thus only 14 % of the craftwork that was given deduction for would alternatively have been performed as DIY-work, if the scheme had not existed. Also it was also only a small part of the tax deductions that were related to services such as cleaning and childcare, which to a greater extent can substitute do-it-yourself work (and undeclared work) (Damvad 2015:22).

In addition the scheme was temporary and had undergone several changes since its introduction in 2011. This uncertainty about the content of the scheme and the scheme's temporary nature may also have contributed to the fact that potential users were reluctant to change the balance between their leisure and working time.

A further issue related to the Housing Job Scheme was its effects on the distribution of income. Thus according to statistics from the Ministry of Taxation (2017a), in 2015 the share of persons using the Housing Jobs Scheme increased significantly with income. The share of persons earning less than EUR 27 000 (DKK 200 000) per year and using the Housing Job Scheme was 5.6 %, while the share for persons earning more than EUR 93 000 (DKK 700 000) per year was 37.1 %. For persons earning in the interval between EUR 67 000 (DKK 500 000) and EUR 93 000 (DKK 700 000) the share of users was 28.6 %. A similar pattern was seen in 2016 (Skatteministeriet, 2017b).

Finally there was the question of the effects of the scheme on undeclared work. This issue is dealt with in the subsequent section.

In spite of the criticism of the Housing-Job Scheme it was popular among the voters. Thus more than half of the house-owners in a survey from 2017 were in favour of retaining the scheme (Baltzer, 2017).

By 2015 the scheme was renegotiated and given a greener profile. Therefore, the Housing Job scheme for 2016 and 2017 was amended so only a number of specific household services as well as climate protection and energy improvements in private homes were deductible.

As already described above, this profile is retained in the new scheme, which has been made permanent from 1 January 1 2018, as an outcome of the political negotiations over the budget for 2018.

The Domestic Care Scheme

The Domestic Care Scheme dates back to 1948 (Hjemmehjælpskommissionen, 2013:36-37). Over the years the scheme has developed into an integrated part of the social policy of the municipalities. Since 1989 domestic care has been free for those citizens that were assessed as being eligible by the social authorities.⁴ According to the legislation (Law on social service §83), the municipalities are obliged to offer personal care, practical assistance and food services to persons who, due to temporary or permanent impaired physical or mental functioning or special social problems, cannot perform these tasks themselves.

Domestic care is given after a concrete and individual assessment of the citizen's need for help. The legislation does not define neither what specific tasks the municipality is required to offer assistance to nor the extent to which the assistance is to be provided. Thus, it is down to the municipalities - and finally the National Appeals Board (Ankestyrelsen) - which defines what is specifically covered by the municipal obligation to provide domestic care. Ultimately the administration of the scheme can be tried by the courts.

In 2003, a free choice of supplier was introduced, after which all recipients of domestic care in their own homes were entitled to choose between different care providers. This also meant that the municipalities should now set price and quality requirements for private providers of domestic care.

In 2012 there were approximately 133 000 recipients of permanent domestic care aged over 65 years. Every week, on average, approximately 470 000 hours of personal care and practical assistance are given to this group of recipients (Hjemmehjælpskommissionen, 2013:38).

Since 2010, the proportion of elderly people aged 65 and over who receive domestic care has been steadily falling. The fall has occurred for both women and men. In 2010, 19.6 % of women aged 65 and over received domestic care. By 2016 this share had fallen to 13.7 %. A similar trend is seen for men, where the share in 2010 was 9.9 % and by 2016 it had fallen to 7.4 %. A larger proportion of women than men aged 65 and above thus receives domestic care. Part of this difference is probably due to a

⁴ Unlike other home care services, municipalities have the option to charge for the cost of food services. For citizens who receive food service and who do not live in a care centre, the price of one daily meal in the form of a main course must not exceed EUR 7 (DKK 51).

larger proportion of the female population being 80 years and over (Danmarks Statistik, 2017b)

The average amount of domestic care per recipient has however remained relatively stable during the period. Home help recipients aged 65 and over in their own homes in 2012 received on average help of 3.6 hours a week. On average, recipients of personal care received help for 5.5 hours per week, while recipients of practical help on average got help for 0.8 hours per day.

There is a big difference between how many hours of home help the different recipients receive. In 2012 a large proportion of recipients (63 %) got less than 2 hours of domestic care per week, while a small group (3 %) received more than 20 hours per week. In 2012 a relatively large proportion of the hours therefore related to a smaller proportion of the recipients. The group receiving the most help (8 hours per week and more) thus accounted for only 13 % of recipients, but they received 59 % of the hours worked in domestic care (Hjemmehjælpskommissionen, 2013:38-41).

In recent years the Domestic Care Scheme has undergone significant changes. Traditionally care for elderly people was seen as a way of simply compensating them for the lack of physical and mental ability that follows from ageing.

Now, the focus is much more on rehabilitation by training the users to regain the ability to care for themselves assisted for instance by practical tools like robot vacuum cleaners etc. Also health care plays a more important role in the efforts of the municipalities. The driving forces behind these developments are firstly demographic changes, where a rapidly increasing number of elderly people leads to a strong upward pressure on the costs for domestic care. In addition changes in the hospital sector have led to a shortening of hospital stays and a much stronger emphasis on the follow-up efforts of the municipalities. The more health oriented activities has in addition implied a shift in the composition of employment away from unskilled workers and towards highly skilled healthcare personnel.

Citizen-administered disability assistance⁵

Citizen-administered disability assistance (in Danish: "Borgerstyret personlig assistance/BPA") is provided by the municipalities as an individual grant to physically or mentally disabled individuals to cover the costs of employing personal disability assistants. The scheme dates back to the 1970s, where local practices were developed in the municipality of Aarhus. They made it economically possible for disabled individuals to hire private personal helpers as an alternative to stay in an institution or have municipal domestic care. The scheme later became nationwide, supported by a discourse that called for alternatives to institutionalized special care and large public institutions (Munk-Madsen, 2006:15-17).

The grant is given according to the Law on Social Service §§95 and 96. It is the citizen himself, who administers the grant and chooses the people, who are to perform the help. This means that the citizen with BPA gets a unique opportunity to organize, how the help is to be provided, and who will provide the help. At the same time it also places great demands on the citizen's ability to manage and organize the help. Therefore, a prerequisite for obtaining assistance is that the citizen is able to act as a supervisor for the disability assistants.

⁵ This section is mainly based on Kommunernes Landsforening (2011)

It is also a condition that the citizen can act as an employer for the disability assistants unless the citizen concludes an agreement with a close relative, an association or a private company that the grant is transferred to the close relative, the association or the private company, which is then the employer of the disability assistants. The municipality may also offer the grant, when it assesses that the citizen has a close relative, who can and will be able to work as a supervisor and possibly employer for the disability assistants.

The target group for BPA is adults with significant and permanently reduced physical or mental functioning, who are at least 18 years old. There is no upper age limit. The aid can be granted to both pensioners and non-pensioners. The majority of the recipients are physically handicapped.

The number of individuals receiving personal disability assistance (BPA) was increasing in the period 2009-2011 from approximately 1 200 to almost 1 500 people. According to recent figures, the number has not increased significantly in recent years. There were still around 1 500 people under BPA scheme in 2015 (KL, 2016). According to the latest estimate from Local Government Denmark the number of users at the beginning of 2017 was around 1,600. Also according to Local Government Denmark, the total expenditure for the scheme in 2016 was EUR 53 million (DKK 398 million).

The wage paid to the personal assistants is not defined in the legislation. Many municipalities pay disability assistants according to a collective agreement for social and health personnel. When the pay is based on the collective agreement, disability assistants are normally paid a salary equivalent to that applicable to non-skilled social and health personnel. This will as a minimum in 2017 amount to EUR 16 (DKK 122) per hour with supplements for working weekends, evenings and nights.

There are no national statistics concerning the number of personal assistants. A study from 2005 estimated their number to be 6 000 individuals (Munk-Madsen, 2006:19). According to a recent estimate from the Danish Association of the Physically Handicapped, there are now around 10 000 personal disability assistants.⁶

The issue of the working environment of the disability assistants was the subject of a research project funded by the Research Fund for the Working Environment from 2005-2010 (Nielsen et al, 2010). The researchers pointed to the volatile and individualised working environment of the personal assistants, which is very dependent on the personal relationship between the disabled person and the assistant.

From the user perspective the scheme is seen as a valuable alternative to institutionalised care or care provided under the Domestic Care Scheme previously described. The latter provides fewer opportunities for individualised and flexible care than the BPA. Also the Domestic Care Scheme is mostly targeted towards the need of elderly people (Hjemmehjælpskommissionen, 2013:8).

A major challenge however is the fact that BPA is administered by individual municipalities, which may lead to a lack of uniformity in the criteria used for awarding the grant.

⁶ Internet: <https://danskhandicapforbund.dk/da/nyheder/aarhus-kommune-skal-rette-ind-i-sag-om-hjaelperlon/>

3 Importance of the undeclared economy for these activities

Undeclared work in Denmark⁷

In general the question of undeclared work is not an issue high on the Danish political agenda. Undeclared work plays a limited role in the Danish labour market and is estimated to be around 1.6 % of total declared work in 2014. This is mainly due to the fact that the weekly number of undeclared hours worked by persons that are active in this sector is low and estimated as 1.7 hours, while the share of the population reporting that they have performed undeclared work is around one quarter.

In addition the estimate of the share of undeclared work has been falling. By example the share was estimated at 3 % in both 2009 and 2010. This reflects a stable share of the population reporting that they have carried out undeclared work, and a falling number of weekly hours worked by each.

According to the surveys from the Rockwool Foundation, around 40 % of the population had in 2014 bought services through undeclared work. The majority of the services were paid in cash (26 %) followed by bipartisan favours (19 %). Typically undeclared work is performed for friends and relatives and the vast majority of services are bought from private individuals, not firms.

The average pay per undeclared hour in 2014 was EUR 18 (DKK 135). There is a wide variation in the savings from undeclared work. For undeclared work paid in cash around 40 % of the users estimate a saving of around 50 %. The rest either report larger or lower savings (Hvidtfeldt, 2016, Table 8)

A more detailed study of wages in the "black" and the "white" economy based on a survey from 2010 and 2014 shows some variation in the relationship between hourly wages in the two sectors (Bendtsen, 2016). Typically the hourly wage for craftsmen performing undeclared work is between 80 % and 90 % of the corresponding "white" wages. For household services the relative wages for undeclared work typically are between 50 % and 70 % of the wages on the regulated labour market.

One explanation for this difference is that household services (like child care and serving at parties) are more often delivered by young individuals not having the same work on the "white" labour market.

Estimates of the tax wedge from the OECD indicate a declining incentive for undeclared work. Thus the tax wedge in Denmark has fallen by 5.6 percentage points since 2000. Also in 2016, Denmark had the 20th highest tax wedge among OECD members. In 2016 a single worker faced a tax wedge of 36.5 %. It is notable that income tax is the dominant factor behind the Danish tax wedge (98 %), while the average for the OECD is 37 % (OECD, 2017).

Undeclared work and the Housing Job Scheme

As already mentioned in section 2.1, reducing undeclared work was one of the motives behind both the "Home Service Scheme" and later the "Housing Job Scheme". Not surprisingly the effects of the schemes on undeclared work have therefore been one of the focus points in the evaluations of the schemes.

The limited effects of the "Home Service Scheme" on undeclared work have already been mentioned in section 2.1. In an evaluation of the "Housing Job Scheme" made

⁷ This section is mainly based on a report from the Rockwool Foundation (Hvidtfeldt, 2016)

for the Ministry of Taxation in 2015, the importance of the Housing Job Scheme for the extent of undeclared work was highlighted in a survey (Damvad 2017:23-27). Also here the results point to limited effect. Overall it is estimated that approximately 5 % of the craftsman and household work for which deduction have been made would have been performed as undeclared work in the absence of the scheme.

About one in ten in the survey report that they have used undeclared work. In the group that has both used both the Housing Job Scheme and at the same time have used undeclared work, half states that they bought less undeclared work due to the scheme.

The investigation also finds that the importance of undeclared work depends on the character of the work. Thus the study finds that the scheme to a greater extent reduces the purchase of undeclared housework in the home than craftsman's work. However by far the majority of the tax deductions made through the scheme (above 90 %) related to craftsman's work.

In addition the survey shows that the Housing Job Scheme is only one factor among others that affect people's purchases of undeclared work or services. Almost half of those, who have purchased undeclared work, answers that they did so because they knew someone, which could perform the task and one in four indicates that they got the job done, because they could do a service in return and thereby save some money.

The survey also shows that lack of knowledge of the content of the Housing Job Scheme could be a factor. Thus, 13 % of those having used undeclared work responded that it was because they did not think the scheme gave a tax deduction for the task they had demanded.

Finally the survey indicated that the scheme generally was used as intended in the sense that only limited abuse could be found. Thus the survey investigated, whether the buyer and seller had a dialogue about the invoicing of the assignment. The investigation finds that less than 2 % of the users reported that they had discussed with the supplier, whether the invoice could be manipulated in order to get larger tax deductions.

A monitoring of 200 randomly selected tax reports by users of the scheme was also made by the tax authorities. Here it was found that there were errors and/or deficiencies in fewer than 15 % of the reports.

The rather limited effects of the Danish Housing Job Scheme on labour supply and undeclared work stimulated an interest in the experiences from other countries with similar programmes. In a report from 2017 the Ministry of Taxation pointed to the Swedish schemes for support to renovation of private homes (ROT) and to buying personal services (RUT).⁸ Available evidence indicated that the Swedish schemes had a larger effect on both labour supply and undeclared work, probably due to their larger generosity and the fact that they had been permanent since 2007-8 (Skatteministeriet, 2017c:11-13).

⁸ The Swedish RUT (Cleaning, Maintenance and Laundry) scheme was introduced as a permanent scheme in mid-2007, while the ROT (Repair, Maintenance and Rebuilding) scheme was introduced as a permanent scheme at the end of 2008. The ROT scheme had previously existed as a temporary arrangement. The timing of the re-introduction of the ROT scheme was consistent with the fact that in 2008 there was a downturn in the Swedish economy.

With respect to the Domestic Care Scheme and the scheme for personal assistance to disabled individuals (BPA), there are no assessments of their impact on undeclared work.

4 Statistical information

Information about total employment in social and health care assistance in private homes (including nursery homes) can be found in the Danish Register-based Work Force Statistics under ISCO-08 code 5322.⁹ In 2016 the total number of persons employed was 89 600 persons. Similarly around 2 800 persons were registered as employed in cleaning work in private homes (ISCO-08 code 9111). Given a total of 2 610 000 employees registered in 2016, the share of employees under ISCO-08 code 5322 (care work) was 3.4 % of the total number of employees. Similarly, employment in non-care work (ISCO-08 9111) amounted to 0.1 % of total employment of wage earners in Denmark. The register's data do not allow for identification of the number of persons employed under the three schemes that are a focus in the present national review.

Also, the three schemes covered in the present review are not part of active labour market policy (ALMP). Therefore they are not included in the comprehensive statistical system established for monitoring ALMPs (jobindsats.dk). Thus statistical information has to be gathered from several different sources.

In addition the scheme for citizen-administered disability assistance (BPA) has not undergone a comprehensive evaluation and therefore no documentation is available beyond what was presented in section 2.1. Against this background, focus in the present section will be on the Housing Job Scheme and the Domestic Care Scheme, which have both been subject to detailed studies in recent years.

The Housing Job Scheme

The total use and costs of the Housing Job Scheme from 2011 to 2016 are shown in Table 1.

Table 1. The total use and costs of the Housing Job Scheme from 2011 to 2016

| | Unit | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|---------------------|-------------|---------|---------|---------|---------|---------|---------|
| Number of users | Persons | 357 140 | 540 770 | 567 925 | 641 250 | 577 925 | 416 340 |
| Total tax deduction | Million EUR | 441 | 729 | 705 | 843 | 714 | 377 |
| Gross public cost | Million EUR | 148 | 238 | 224 | 258 | 211 | 108 |
| Net public cost | Million EUR | 112 | 180 | 168 | 172 | n.a. | n.a. |

Sources: Skatteministeriet, 2015a, 2017a and 2017b. Note: Net public costs take into account the increased revenue from VAT and income taxes from the larger incomes of the providers due to the scheme.

⁹ This data source is based on input from a number of administrative registers.

In all years the average deduction per user was around EUR 1 330 (DKK 10 000). The variation in total costs for the public sector therefore mainly reflects shift in the number of users, which again are probably related to the shifts in the design of the scheme over time.

In all years the majority of the deductions have been related to renovation of private homes. Thus in 2016, 60 % were for energy-saving and 22 % for other “green” services from craftsmen. In the same year 11 % of the deductions were for cleaning, 7 % for gardening and 0.2 for childcare (Skatteministeriet 2017b, Table 3). This difference does not reflect a similar difference in the number of users, which in 2016 was about the same for services and housing renovation. But there is a large difference in the average tax deduction, which was EUR 411 (DKK 3 085) for services and EUR 1 130 (DKK 8 470) for housing renovation (Skatteministeriet, 2017b, Table 4)

In addition Table 2 shows the uneven distribution of the deductions by personal income, which has already been touched upon above. Thus the average deduction increases with income. But most notably the share of taxable persons benefitting from the scheme increases significantly with income from 3.9 % for the lowest income group to 30.1 % for the highest.

Although the scheme was open for both house-owners and tenants the former have dominated the scheme. Thus in 2012, 83 % of the users were house-owners (Skatteministeriet, 2015b:19). Also deductions for permanent homes have dominated (Skatteministeriet, 2017b, table 2).

Table 2. The tax deduction in the Housing Job Scheme by income groups, 2016

| Personal income EUR | Taxable persons (000s). | Taxable persons with deduction (000s) | Share of taxable persons % | Total deductions Million DKK | Average deduction DKK |
|--------------------------------|------------------------------------|--|---------------------------------------|---|----------------------------------|
| Below 26 847 | 1 965 | 76 | 3.9 | 65 | 846 |
| 26 847 to 46 984 | 1 545 | 134 | 8.7 | 115 | 861 |
| 46 984 to 67 120 | 775 | 114 | 14.7 | 105 | 916 |
| 67 120 to 93 971 | 240 | 53 | 22.3 | 51 | 964 |
| Above 93 971 | 120 | 37 | 30.1 | 39 | 1066 |
| All | 4 645 | 415 | 8.9 | 375 | 905 |

Source: Skatteministeriet, 2017b, table 5. The difference between the total deductions in 2016 between Table 1 and 2 is due to the fact that Table 2 only includes persons that were fully taxable in 2016.

While there is detailed statistical information about the users of the scheme, there is much less documentation about the employment that it generated. The reason is of course that the tax deduction was made by the user, who also had to document the invoices paid, but in a fashion that did not allow for systematic information about the individuals workers that were delivering the household and renovation services.

In the comprehensive evaluation of the Housing Job Scheme from 2015, the Ministry of Taxation quotes an estimate of the direct employment effect of the scheme (Skatteministeriet, 2015b:11). When the Housing Job scheme was extended in 2013, it was estimated that the scheme would have a short-term employment effect corresponding to a total increase in employment of approximately 1 000 people in 2013 and approximately 1 500 people in 2014. The slightly higher employment effect in 2014 primarily reflected the advancement of maintenance and renovation projects from 2015 and additional effects from increased activity and employment due to the scheme in 2013.

There has also been an interest in the effects of the scheme on labour supply, As already noted in section 2.1 the outcome was that it was not possible to identify any positive structural effect on labour supply from the scheme (see also Skatteministeriet, 2017b, chapter 6).

The Domestic Care Scheme

Concerning the Domestic Care Scheme the latest comprehensive overview is found in the report from the special commission on the subject from 2013 (Hjemmehjælpskommissionen, 2013). The main focus in the evaluation was on the users of domestic care and not on the providers.

Public spending on domestic care amounted to approximately EUR 1.8 billion (DKK 13.9 billion) in 2012. The cost of practical assistance is estimated to amount to about EUR 0.3 billion (DKK 2.1 billion) and the costs of personal care about EUR 1.6 billion (DKK 11.8 billion). The total cost of domestic care decreased by approximately 15 % in the period 2008-12 (Hjemmehjælpskommissionen, 2013:42). According to Local Government Denmark, since 2013, total expenditure has been almost constant after correction for inflation.

In addition the report from the Commission on Domestic Care has information about the staff in the municipalities, which in general, undertake work associated with caring for elderly people and people with disabilities – both domestic care and institutionalised care (in old age homes). It was however not possible for the Commission to get data, which identified the subgroup of carers in domestic care. Table 3 shows the main data presented by the Commission.

Table 3. Number of employees (in "full-time persons") in caring for elderly and disabled people in the municipalities, 2012.

| Persons | Full-time salaried employees | Part-time salaried employees | Hourly workers | Total |
|--------------------------------------|---|---|---------------------------|--------------|
| Skilled health and care assistants | 7 349 | 40 504 | 1 737 | 49 860 |
| Unskilled health and care assistants | 681 | 1 819 | 2 290 | 4 789 |
| Other health care staff | 23 | 27 | 32 | 82 |
| Nurses | 1 337 | 4 644 | 123 | 6 140 |
| Total | 9 389 | 46 994 | 4 183 | 60 566 |

Source: Hjemmehjælpskommissionen, 2013:88

According to Local Government Denmark the total number of employees providing care for elderly and disabled people in 2016 is estimated to be 62 800 full-time persons. Unfortunately this number cannot readily be disaggregated.

Nearly 80 % of the hours delivered in the area are provided by part-time employees. Part-time employment is frequent among most job groups, and the proportion of part-time employment is lowest among non-educated employees. There is a high proportion of hourly paid employees among the group of unskilled workers. Also, more than 80 % of those employed in the sector are women. These special features of the sector have also caught the attention of trade unions who are arguing the need for more and better full-time jobs, while at the same time stressing the importance of public care for the elderly and disabled people – also as a factor behind the high activity rate of women on the Danish labour market.

The information in table 3 only relates to those health care workers who are employed by the municipalities. As mentioned in section 2.1 the users of domestic care are entitled to get their assistance from a private provider and not from the staff of the municipality. The free choice implies that the citizen must be able to choose between at least two suppliers. The municipality may be one provider, while the alternative will be one or more private companies.

According to Statistics Denmark, about one third of elderly people that receive domestic care in 2016 use a private care provider.¹⁰ The share is largest for practical care (45 %) and significantly lower for recipients of personal care (8 %). The market share of private providers has remained rather stable in recent years. Unfortunately there is no available information about the number of persons employed by private care providers in domestic care for elderly people.

A recent research report has compared the working environment for employees of private and public care providers (Rostgaard, 2017). The study identifies differences in the working environment in private and public domestic care. Private employees in domestic care have a poorer working environment than municipal employees in a number of areas. They work more often alone in situations, where it is good practice to have two employees present. They have less time to discuss their duties with colleagues, and they have to do more hard physical work and more often miss lunch breaks. They feel less supported and informed by their nearest superior, which they also meet less often. In addition, they have less access to further education, either at work or as a specific continuing education programme. Also, their experience is that colleagues do not have the necessary professional or linguistic skills. It is not surprising therefore that more private employees than municipal employees indicate that they are physically and mentally exhausted, when the working day is over, and that they are often considering quitting their job. Thus 57 % of private employees are seriously considering this option, compared to 39 % of public employees.

Collection of information concerning the difficulties faced by families regarding work-life balance

As part of the work of the Commission on work-life-balance, information was collected about the extent of problems with work-life balance in the Danish population (Familie- og Arbejdslivskommissionen, 2007:15-45). Based on surveys of the employed part of the population, the Commission made the following observations:

¹⁰ Databanks of Statistics Denmark (statistikbanken.dk, table AED12)

- When asked whether they had experienced conflicts between their family and working life, seven out of ten answered "never or rarely". When asked if work takes so much time that it is harmful to life outside work, again seven out of ten answered "little or not at all".
- On the other hand one group on the labour market stood out as having frequent problems with their work-life balance. Almost half of the families with small children experienced conflicts between work and family life, while the same applied only to every fifth single person not having children living at home.
- Almost half of those living in families with children (44 % of women and 39 % of men) found daily life stressful. There was thus no clear gender difference in the experience of conflicts between work and family life.
- The impression that families with children are under stress is supported by the fact that it is in the age group, where people most often are caring for small children that they feel most stressed. Thus people aged 25-44 years were significantly more stressed than others.
- It is especially working life that creates stress and imbalance for families with children. Thus every fourth parent conceived family life to be stressful. But twice as many - every other parent - felt stress at work. In addition two out of ten parents found that their workplaces did not take special consideration of employees with children.

Based on these observations the Commission placed great emphasis on families with children in its proposals, which included better options for families with children in benefitting from the then "Home Service Scheme" and more flexible opening hours in public child care institutions like nurseries and kindergartens.

Since the report from the Commission in 2007 no large scale studies of work-life balance have been published. However in recent years the interest in the issue has grown again especially stimulated by some of the larger trade unions.

The Federation of Danish Trade Unions (LO) surveyed the work-life balance of its members in 2014 (LO, 2016a). Many LO-members found that family life and working life could be matched in a sensible manner. Thus every other member of the LO experienced, to a large extent, a sensible family and work-life balance. But among employees with smaller children (employees aged 30-39 with children) it was generally harder to achieve a reasonable balance compared to other employees. Only three out of ten employees with smaller children experienced that they could balance family life and work in a reasonable manner.

Many LO-parents experienced that the time after work is too much occupied with practical tasks rather than with "quality time" with the children. On the other hand few members of LO could afford to pay for practical assistance. Only 8 % get help to pick up children, clean, do gardening or shop. A significantly larger proportion (every fifth), on the other hand, believed that cheaper help to pick up children, for cleaning, etc. could improve their balance between family life and working life.

In addition, 4 out of 10 LO-parents believed that a more even distribution of work in the home between parents could improve the balance between family life and working life. Especially the LO-women demanded a more even balance. Every other woman and every third man believed that more help from the spouse would make it easier for them to reconcile family and work life.

Based on these findings, LO presented several proposals for achieving a better work-life balance. They included a better coordination of opening hours in child care institutions with the working hours of the parents, better economic conditions for sickness leave for parents with ill children and better conditions for parental leave, especially for the fathers.

However, the possibility of economic support for household services for families with children was not among the proposals from LO. This does not reflect a negative attitude as such towards providing household services for families with children and other adults with caring obligations. But the difficulties in finding the financial resources for an extension of the present offer and the fear of adverse effects on income distribution have made the trade unions reluctant to formulate specific proposals.

5 Involvement of employers in helping their workers financially to obtain PHS

The role of employers in creating the preconditions for a better work-life balance for their employees plays a significant role in the Danish debate on this issue. Thus 7 of the 31 proposals from the Commission on Family and Working Life dealt with initiatives to be taken by employers. One example was to ensure that the employees had a high degree of working time flexibility and other aspects of work including the option to work from home from time to time (Familie- og Arbejdslivskommissionen, 2007:59-68). Actually, in 2017, around two thirds of Danish employees felt that employers had a large or very large influence on their work. A minority of 11 % felt that their influence was little or very little (FTF, 2018:14).

Probably to some degree inspired by the work of the Commission on Family and Working Life, the issue of work-life balance during recent years has become included in the personnel policy of many public institutions and private companies. The topic is also included as an element in many collective agreements, although there has been no systematic analysis to date.

Concerning the financial involvement of employers in assisting workers financially to obtain PHS there are no general schemes in existence and no systematic overview of any local initiatives.

6 Emergence of new actors (independent workers, auto entrepreneur, sites and platforms)

Like in many other European countries, new forms of atypical employment are emerging, some of which are relevant in relation to the supply of PHS.

One observation is that the number of own account workers (solo-entrepreneurs) has been increasing during the last decades. Thus according to Eurostat's Labour Force Survey the number of solo-entrepreneurs in Denmark increased from 98 900 in 2002 to 119 300 in 2015. Relatively, the largest increases were found for the construction sector (29 %) and for "other services" (86 %). The latter includes, among other things, personal service activities. The degree to which this development is driven by the schemes described in section 2.1 cannot be assessed.

However there is no doubt that new providers have emerged that have targeted their activities at the need of private households for various forms of services including both personal care and repair/maintenance of private homes.

Some of these actors still operate through traditional business models. Thus the introduction of the option to choose private service providers for Domestic Care has created a number of often small firms that mostly provide cleaning and other practical assistance to the users. The firms are chosen after a licensing round and must have a contract with the municipality. Also the quality of their services is monitored. Over the years there have been several examples of small service providers that go out of business, because in the bidding procedure, they have underestimated the cost of running their operation. This has led to some debates especially in cases where the firms go bankrupt overnight and suddenly leave the municipality without resources to care for the needs of elderly users.

Apart from these traditional firms, there is also a rapidly growing activity in the so-called platform economy. A recent study from the Nordic Council of Ministers mapped the development in the new emerging platform economy in Denmark during the last decade (Rasmussen & Madsen, 2016). In Denmark there is sparse knowledge about the size of the platform economy measured by the share of GDP or employment. But a few surveys from market research institutes and interest groups have been conducted trying to map how many and who makes use of activities and services in the platform economy. In these studies the respondents have been asked broadly about their use of activities and services in the platform economy. They all indicate a rapid increase in the role of the platform economy. For example, a study from Gallup (a market research institute) asked an online panel in September 2015, if they had participated in the platform economy during the last 6 months. Here, the platform economy was exemplified as the use of AirBnb, Uber, GoMore (car-pooling) or Resecond (exchange of dresses). In the survey 9 % answered yes. A year earlier the share was 3 %. (Rasmussen & Madsen, 2016:7).

However, when it comes to platforms involving direct exchange of labour, the activity is more modest. In Denmark, in 2018, it is estimated that there are approximately 17-20 work exchange platforms, where demand and supply for labour can meet (Disruptionrådet, 2018:7-9).¹¹ A rough guess based on data from a limited number of Danish work exchange platforms indicates that by the end of 2017, there were over 25 000 providers on the six platforms that supplied data while there were approximately 7 000 users on the platforms.

In 2017, the Research Centre for Labour and Organization Studies (FAOS) at the University of Copenhagen conducted a study to look into who uses digital work platforms in Denmark, to make money selling their labour. This study estimated that 42 000 Danes had earned money by taking tasks through a work platform during the last year (Ilsøe and Madsen, 2017:40). The majority however had only worked for a few hours.

Platforms include diverse types of work. Most platforms provide so-called "gig-work", which refers to work in which the provider must be physically present, where the assignment is to be performed. For example, it may be for cleaning, small jobs or transportation tasks, which are also the most relevant for the present review. It is especially young people that are active on this type of platform. They typically have a

¹¹ Foreign work exchange platforms like Upwork and PeopleperHour are also active in Denmark. In January 2017 the Ministry of Business (Erhvervsministeriet) published a list of Danish platforms including some that were focused on work exchange (see <http://em.dk/nyheder/2017/01-10-platformsokonomi>). Examples include Denlilletjeneste.dk, Ahandyhand.dk, Helpfully.dk, Cleady.dk, and Freelancer.com.

vocational or upper secondary education as the highest completed education and a marginal attachment to the labour market (Disruptionrådet, 2017:10-11). The growth of the platform economy has also caught the eyes of the trade unions, who have expressed a positive attitude, but only on the condition that work and pay conditions are according to the usual standards on the Danish labour market (LO, 2016b).

Finally one must note that the labour exchange platforms in spite of their rapid growth in recent years still play a very limited role on the Danish labour market. Based on data on hourly rate and number of hours sold, a cautious estimate of total spending on workplaces is somewhere between EUR 3.3 and EUR 5.3 million (DKK 25 and DKK 40 million) (Disruptionrådet, 2017:9).

However, the use of work exchange platforms can be seen as part of a more general development where a larger part of the workforce works as self-employed and freelancers. Statistics Denmark carried out a study in 2017 that looked into freelance employment in Denmark. The survey estimates that in the second quarter of 2017, there were approximately 120 000 people out of 2.8 million employed individuals, who considered themselves freelancers. This corresponds to 0.5 % of the workforce (Danmarks Statistik, 2017).

7 Conclusions

Using a two-dimensional analytical matrix, the three initiatives discussed above can be grouped as follows.

Table 4. The two dimensions of the three Danish schemes

| | Direct employment | Service provider |
|----------|---|---|
| Care | Citizen-administered disability assistance (BPA) Housing Job Scheme (service part) | Domestic Care Scheme (personal assistance) |
| Non-care | Housing Job Scheme (housing renovation part) | Domestic Care Scheme (practical assistance) |

The Citizen-administered disability assistance is a clear example of a scheme which combines direct employment administered by the user with a focus on personal care. Thus the regulations explicitly state that the disability assistant should not perform any ordinary household tasks.

The Housing Job Scheme has two elements giving support both to renovation of private homes and to personal services including child-care, for instance. In reality, the vast majority of the activities supported by the scheme are in the area of renovation of private homes, especially related to energy-saving activities in recent years.

Also the Domestic Care Scheme covers both personal care and practical household activities like shopping and cleaning. The users can choose between a public non-profit service provider and private firms to perform the tasks where the user is eligible to get assistance. The scheme therefore illustrates the option to mix different kinds of service providers in a single scheme, while at the same time making the services free for the users.

In the case of the citizen-administered disability assistance (BPA) and the Housing Job Scheme the assistance is arranged directly between the user and the supplier. The schemes however differ with respect to the instrument used for financing the activities. For the citizen-administered disability assistance the municipality pays a grant that fully covers the costs of the assistants. In the case of the Housing Job Scheme the instrument is a tax deduction, which at present covers around 25 % of the wage costs.

The analysis of the schemes also has illustrated some of the dilemmas involved.

One such issue relates to the choice between public and private providers for the tasks to be performed. The use of public providers makes it easier for the authorities to monitor the quality of the services and reduces the risk of the scheme being misused for other purposes than those originally intended.

On the other hand, the use of private service providers increases the freedom of choice for the individual user and also may lead to lower costs, if the private service providers are chosen after competitive bidding.

A disadvantage of using private service providers is the risk of lower stability in the supply of services in cases where the private service providers suddenly go out of business. Also the economic pressure on private service providers may lead to a worsening of the working environment for their employees.

Some of the Danish schemes allow the user to engage directly with the provider of the service by entering into a private contract with the service provider (e.g. an employment contract). As mentioned, this further increases the freedom of choice of the final user of the scheme. But this arrangement increases the demands on the user, when it comes to administration of the services with respect to their delivery and quality and also entails the risk of a more unsatisfactory working environment for employees.

Finally there is the issue of the instruments applied in financing the PHS-schemes. Here the Danish schemes illustrate the wide range of options. The choice between tax deductions, direct grants or providing the services free of charge seems to be largely determined by, whether the scheme is perceived as being part of social policy or mainly inspired by other considerations like increasing employment. Here the use of tax deductions has the risk of leading to adverse effects on income distribution, while on the other hand being relative easy to administer. Also –as a more political point– tax deductions have the advantage of not directly showing up as an expenditure on the public budget.

8 Bibliography

- Baltzer, Ulrik (2017): *Debatten om håndværkerfradraget: Samfundsgavnlig gulerod - eller mere hjælp til de velstillede?*, Bolius (<https://www.bolius.dk/debatten-om-haandvaerkerfradraget-samfundsgavnlig-gulerod-eller-mere-hjaelp-til-de-velstillede-44146/>)
- Bendtsen, K. H. (2016): *Prisen på sort arbejde*, Notat nr. 45, Rockwool Fondens Forskningsenhed, København.
- Damvad (2015). *Analyse af effekter af BoligJobordningen* København
- Danmarks Statistik (2017a): *Mere viden om deleøkonomien*, Danmarks Statistik, 2017
- Danmarks Statistik (2017b): *Andelen af ældre, der får hjemmehjælp, er faldende*, Nyt fra Danmarks Statistik nr. 253.
- De Økonomiske Råd (2011). *Dansk økonomi, forår 2011*.
- Disruptionrådet (2018): *Kortlægning af arbejdsplatforme i Danmark*, Disruptionrådets sekretariat, januar 2018, København
- ETUI (2017): *'Bad jobs' recovery? European Job Quality Index 2005-2015*, Brussels
- Eurofound (2009): *Home service scheme, Denmark* (<https://www.eurofound.europa.eu/data/tackling-undeclared-work-in-europe/database/home-service-scheme-denmark>)
- Eurofound (2017), *European Quality of Life Survey 2016: Quality of life, quality of public services, and quality of society*, Publications Office of the European Union, Luxembourg.
- Familie- og Arbejdslivskommissionen (2007): *Chance for balance – et fælles ansvar. Hovedrapport fra Familie- og Arbejdslivskommissionen*, København.
- FTF (2018): *FTF'ernes psykiske arbejdsmiljø*, FTF—Dokumentation nr. 1, Januar 2018, København.
- Hansen, L. L. (2007): "From Flexicurity to FlexicArity? Gendered Perspectives on the Danish model", *Journal of Social Sciences*, Volume 3, Issue 2,. Pages 88-93
- Hauch, J; Wandsøe, R (2017): *En permanent BoligJobordning bør justeres i forhold til den nuværende*, KRAKA Analyse, 25. august 2017, København.
- Hjemmehjælpskommissionen (2013): *Rapport fra hjemmehjælpskommissionen - Fremtidens hjemmehjælp – ældres ressourcer i centrum for en sammenhængende indsats*, København
- Hvidtfeldt, C. (2016): *Danskernes efterspørgsel på sort arbejde i 2014*, Arbejdspapir 40, Rockwool Fondens Forskningsenhed, København
- Ilsøe, A.; Madsen, L.W. (2017): *Digitalisering af arbejdsmarkedet, Danskernes erfaring med digital automatisering og digitale platforme*, Forskningsnotat 157, FAOS, København
- Kommunernes Landsforening(KL)(2011): *KL's vejledning om Borgerstyret Personlig Assistance (BPA) Jf. Lov om social service, §§ 95 og 96*, København.
- Kommunernes Landsforening (KL) (2016): *Udvikling i antal modtagere af servicelovsydelser 2009-2015*, Analysenotat, København
- LO (2016a): *En bedre balance mellem familie- og arbejdsliv*, Notat, København

LO (2016b): *Platformsøkonomi – lovgivningsmæssige udfordringer og fagbevægelsens løsningsforslag*, København, 3. maj 2016

Munk-Madsen, E. (2006): "Verdens bedste hjælperordning"? Et arbejdslivsperspektiv på brugerstyret hjælp", *Tidsskrift for Arbejdsliv*, volume 8(1), pp. 11-31.

Nielsen et al (2010): *Slutrapport for projektet: Flygtige og grænseløse relationer i arbejdet med mennesker*, Roskilde Universitet, Maj 2010

OECD (2017): *Taxing Wages – Denmark*, Paris

Rasmussen, S; Madsen, P. K. (2016). *Sharing economy in the Nordic Countries – Country report from Denmark*, Nordic Council of Ministers

Rostgaard, T. (2017): *Frit valg i hjemmeplejen – Arbejdsvilkår med medarbejdere i privat og offentlig hjemmepleje*, Analysenotat KORA.

Skatteministeriet (2015a): *BoligJobfradrag – 2011 og 2012 – fakta og statistik*, København

Skatteministeriet (2015b): *BoligJobordning evaluering*, København

Skatteministeriet (2017a): *BoligJobfradrag – 2013, 2014 og 2015 – fakta og statistik*, København

Skatteministeriet (2017b): *BoligJobfradrag – 2016 og 2017 – fakta og statistik*, København

Skatteministeriet (2017c): *Evaluering af den svenske boligjobordning*, København

Annex 1: Glossary

| | |
|--|---|
| Ankestyrelsen | National Appeals Board |
| Bolig Job Ordning | Housing Job Scheme |
| Borgerstyret Personlig Assistance (BPA) | Citizen-administered Personal Assistance |
| Dansk Handicap Forbund (DHF) | Danish Association of the Physically Disabled |
| Familie- Arbejdslivskommissionen | og Commission for Work-Life Balance |
| Hjemmehjælpsordning | Domestic Care Scheme |
| Hjemmehjælpskommissionen | Commission for the Home Care Scheme |
| Hjemmeserviceordningen | Home Service Scheme |
| Kommunernes Landsforening | Local Government Denmark |
| Landsorganisationen i Danmark (LO) | Danish Confederation of Trade Unions |
| SMVDanmark | Danish Federation of Small and Medium Sized Enterprises |

Annex 2: List of contacts

Below are listed the organisations interviewed as part of the preparation of the review.

Landsorganisationen i Danmark (LO) [The Danish Confederation of Trade Unions], Islands Brygge 32D, 2300 København.

Center for Social og Sundhed, Kommunernes Landsforening [Local Government Denmark].

Dansk Handicap Forbund [Danish Association of the Physically Disabled], Blekinge Boulevard 2, DK-2630 Taastrup.

SMVDanmark [The Danish Federation of Small and Medium Sized Enterprises], Islands Brygge 26, 2300 København S.

Annex 3: ILO Convention 189

Denmark has not ratified Convention no. 189. According to information given to the author by the Danish Ministry of Employment, the decision was based on the following procedure and arguments:

- Thorough tripartite consultations have been carried out on the subject of a possible Danish ratification of the Domestic Workers Convention.
- For this purpose, a technical tripartite committee was established in order to investigate the consequences of ratification on Danish law and draw up recommendations for the Danish Government on whether or not Denmark should ratify the Convention.
- On this basis, the (former) Minister for Employment decided in April 2015 that Denmark would not at this stage ratify the Convention no. 189.
- This decision was based on an agreed recommendation from the Danish Permanent ILO Committee, established in accordance with the ILO Convention no. 144 (concerning Tripartite Consultations to Promote the Implementation of International Labour Standards).
- It was the overall assessment that Denmark to a large extent already meets the requirements of the Convention. Domestic workers living in the household are very rare in Denmark, and the thorough examination did not reveal significant, uncovered protection of domestic workers subject to the Convention.
- However, it was also the assessment that Danish ratification would require legislative measures that would have unintended implications on the Danish collective agreements that already ensure decent working conditions for domestic workers.

HOW TO OBTAIN EU PUBLICATIONS

Free publications:

- one copy:

via EU Bookshop (<http://bookshop.europa.eu>);

- more than one copy or posters/maps:
 - from the European Union's representations (http://ec.europa.eu/represent_en.htm);
 - from the delegations in non-EU countries (http://eeas.europa.eu/delegations/index_en.htm);
 - by contacting the Europe Direct service (http://europa.eu/europedirect/index_en.htm) or calling 00 800 6 7 8 9 10 11 (freephone number from anywhere in the EU) (*).

(*) The information given is free, as are most calls (though some operators, phone boxes or hotels may charge you).

Priced publications:

- via EU Bookshop (<http://bookshop.europa.eu>).

Priced subscriptions:

- via one of the sales agents of the Publications Office of the European Union (http://publications.europa.eu/others/agents/index_en.htm).

